

रजिस्टर्ड नं० पी०/एस० एम० 14



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बोरवार, 14 अगस्त, 1980/23 श्रावण, 1902

हिमाचल प्रदेश सरकार

आबकारी तथा कराधान विभाग

अधिसूचना

शिमला, 7 अगस्त, 1980

नं० 14-30/67-ई० एण्ड टी०-पार्ट.—हिमाचल प्रदेश मोटर स्पिरिट (टैक्सेशन आफ सेल्ज) ऐक्ट, 1968 की धारा 24 की उप-धारा 2 (ए) में प्रदत्त शक्तियों का प्रयोग करते हुए राजपत्र द्वारा प्रकाशित "हिमाचल प्रदेश मोटर स्पिरिट (टैक्सेशन आफ सेल्ज) एक्ट, 1968" से निम्नलिखित संशोधन करते हैं। इस संशोधन

का प्रारूप हिमाचल प्रदेश राजपत्र (असाधारण) दिनांक 18 जून, 1980 में समसंख्यक अधिसूचना दिनांक 9 जून, 1980 द्वारा प्रकाशित किया गया था:—

AMENDMENT

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Motor Spirit (Taxation of Sales) (Amendment) Rules, 1980.

(2) They shall come into force at once.

2. *Substitution of sub-rule (a) of rule 15.*—For the existing sub-rule (a) of rule 15 of the Himachal Pradesh Motor Spirit (Taxation of Sales) Rules, 1969, the following sub-rule (a) shall be substituted, namely:—

“(a) Before the submission of the monthly return required by sub-rule (b) or (c), every retail dealer licensed in Form P. L., P. 2 or P. 3 shall pay the full amount of tax due under section 3 of the Act on all retail sales of Motor Spirit as shown in the monthly return, into a Government Treasury or the branch of the State Bank of India through a challan form in Form P.M.; or at the office of the District Excise and Taxation Officer, provided that no payment shall be accepted at the office of the District Excise and Taxation Officer save through a Bank Draft or a crossed cheque, payable/drawn at a local scheduled bank in favour of the Assessing Authority:

Provided that where the payment is made through a crossed cheque and the cheque is dishonoured, the dealer shall be deemed to have not made the payment and shall be liable to any action which may be taken for not making payment under the Act or the rules framed thereunder:

Provided further that the deposit in respect of retail sales made in each district shall be made under separate challans”.

ANANG PAL,
Secretary.